

Fuel Taxes

TABLE 26 – DIESEL FUEL AND ALTERNATIVE FUELS STATISTICS, 1937-40 TO 2000-01

Fiscal year	Taxable distributions (In thousands of gallons) Diesel	Revenue ^a (In thousands)			Total	Tax paid at reduced rate by transit districts ^c (In thousands)
		Diesel	Alternative Fuels			
			Per Unit Basis	Flat Rate Basis ^b		
1	2	3	4	5	6	7
2000-01	2,602,395	\$464,812 ^d	\$1,191	\$785	\$466,788	\$1,466
1999-00	2,593,684 ^r	470,044 ^{d,r}	1,105	534	471,683 ^r	1,380 ^r
1998-99	2,349,368	419,268 ^d	884	567	420,719	1,281
1997-98	2,350,577	413,032 ^d	1,052	659	414,744	1,304
1996-97	2,254,890	393,936	1,137	634	395,707	1,332
1995-96	2,152,377	341,835 ^e	1,200	711	343,745	1,308
1994-95	2,027,334	351,265	1,783	543	353,590	1,554
1993-94	1,855,445	317,272 ^f	2,280	587	320,138	935
1992-93	1,858,835	301,261 ^f	2,216	574	304,051	958
1991-92 ^g	1,885,446	282,934 ^f	2,125	764	285,823	1,045
1990-91	1,737,380	234,751 ^f	2,186	595	237,531	1,010
1989-90	1,896,896	164,967	2,179	564	167,709	1,168
1988-89	1,788,790	155,119	2,099	568	157,785	1,000
1987-88	1,760,684	151,624	2,196	796	154,615	1,266
1986-87	1,667,829	144,613	1,464	885	146,962	1,013
1985-86	1,525,237	132,192	1,622	1,149	134,964	872
1984-85	1,466,586	126,616	1,864	1,252	129,733	788
1983-84	1,424,584	122,823	1,810	1,353	125,986	813
1982-83	1,257,607	94,703 ^f	1,776	1,355	97,834	748
1981-82	1,185,620	78,739	1,664	1,370	81,773	783
1980-81	1,179,810	79,021	1,426	1,323	81,769	659
1979-80	1,162,560	77,960	1,039	1,145	80,144	637
1978-79	1,104,046	73,916	673	941	75,530	624
1977-78	987,855	66,105	640	1,019	67,764	553
1976-77	915,481	61,424	643	1,054	63,121	527
1975-76	827,487	55,402	386	1,067	56,855	507
1974-75	753,064	50,539	202	—	50,741	395
1973-74	770,854	51,875	289	—	52,164	382
1972-73	735,380	49,551	290	—	49,841	354
1971-72	674,292	45,382	599	—	45,981	330
1970-71	615,887	41,338	813	—	42,151	338
1965-70	2,455,421	170,977 ^{h,i}	4,200 ^{ij}	—	175,177	632 ^k
1960-65	1,667,843	118,401 ⁱ	6,409 ^{ij}	—	124,810	—
1955-60	1,258,044	88,853	1,094 ⁱ	—	89,947	—
1950-55	841,720	48,050 ^f	—	—	48,050	—
1945-50	406,708	16,527 ^f	—	—	16,527	—
1940-45	205,397	6,235	—	—	6,235	—
1937-40	38,625	1,178 ^f	—	—	1,178	—

- a. Includes interest and penalties which amounted to -\$522,461 during the 2000-01 fiscal year. This revenue is on an accrual basis and therefore differs from the figure in Table 2 which is on a cash basis.
- b. Beginning in December 1975, LPG users were allowed to pay tax on a flat rate basis. This treatment has since been extended to other alternative fuels.
- c. These amounts are also included in columns 3, 4, and 6.
- d. Effective January 1, 1998, an additional per-gallon surcharge equivalent to the combined local and sales tax rate was imposed on fuel subject to the interstate user tax. The combined tax rate for calendar year 1998 was 26.3 cents per gallon. It was 25.1 cents per gallon for calendar year 1999, 25.0 cents per gallon for calendar year 2000, and 27.1 cents per gallon for calendar year 2001.
- e. Effective July 1, 1995, under the new Diesel Fuel Tax Law, excise tax on diesel fuel is collected separately from use fuels, and the point of collection is moved from the wholesale level to the terminal rack level. Effective January 1, 1996, most interstate motor carriers pay the interstate user tax through the International Fuel Tax Agreement (IFTA) for diesel and use fuel used on the state's roadways. The quarterly IFTA revenue is included in Diesel since the vast majority of IFTA receipts is for diesel fuel use.
- f. This tax became effective July 1, 1937, at a rate of 3 cents per gallon on diesel and other fuels not subject to the motor vehicle fuel tax. Effective July 1, 1947, the tax rate on diesel fuel was increased to 4-1/2 cents per gallon. Effective July 1, 1953, the tax rate on diesel fuel was increased to 7 cents per gallon. Effective January 1, 1983, the tax rate was increased to 9 cents per gallon. Effective August 1, 1990, the tax rate was increased to 14 cents per gallon; effective January 1, 1991, it was raised to 15 cents per gallon. Effective January 1, 1992, the tax rate increased to 16 cents per gallon; effective January 1, 1993, it rose to 17 cents per gallon; and, finally, effective January 1, 1994, it was raised to 18 cents per gallon.
- g. Effective January 1, 1992, most use fuel tax became collectable by wholesalers of fuel. This change in the point of collection caused use fuel tax to be collected on more fuel than was actually used during the year.
- h. A special one-cent levy was in effect from June 1, 1969, through August 31, 1969, to raise funds to repair and restore storm- and flood-damaged roads. This levy raised \$450,000 from distributions during the 1968-69 fiscal year and \$837,000 during the 1969-70 fiscal year.
- i. A special one-cent levy was in effect from April 1, 1965, through August 31, 1965, to raise funds to repair and restore storm- and flood-damaged roads. This levy raised a total of \$1,786,000.
- j. Effective October 1, 1963, the tax rate on liquefied petroleum gases was increased from 6 cents to 7 cents per gallon. Effective January 1, 1966, the tax rate was decreased to 6 cents per gallon.
- k. Effective July 1, 1968, the tax rate on most fuel consumed by municipal transit districts was reduced to one cent per gallon.
- l. Effective October 1, 1959, users and vendors of liquefied petroleum gases were required to report under the Use Fuel Tax Law. Prior to this date, they reported under the Motor Vehicle Fuel License Tax Law.
- r. Revised.